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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financing of the United Nations Mission in Bosnia and Herzegovina

Final financial performance report on the United Nations Mission in Bosnia and Herzegovina

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee has considered the final performance report of the Secretary-General on the United Nations Mission in Bosnia and Herzegovina (UNMIBH) (A/59/751). During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information.

2. In accordance with Security Council resolution 1423 (2002) of 12 July 2002, the mandate of UNMIBH expired on 31 December 2002, with the administrative liquidation being carried out from 1 January to 30 June 2003. Information on the disposition of the assets of UNMIBH was contained in the report of the Secretary-General dated 23 February 2004 (A/58/720).

3. The report under consideration contains information on income and expenditure, assets, outstanding liabilities and fund balances as at 30 June 2004. The Advisory Committee notes that a cash balance of $7,182,000 is available in the Special Account for UNMIBH.

4. In view of the current cash position and liquidity shortfalls in certain peacekeeping missions, as well as in anticipation of the need for immediate cash requirements for the expansion and start-up of new missions, the Secretary-General proposes that this cash balance be retained at present. The Advisory Committee notes that the financial report on the United Nations peacekeeping operations for the period from 1 July 2003 to 30 June 2004 (A/59/5, vol. II, chap. I, para. 24) indicates that closed missions with cash surpluses continue to be the only available source of lending to active peacekeeping missions, the Tribunals and the regular budget.

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5. **The action to be taken by the General Assembly in connection with the final financial performance report on the United Nations Mission in Bosnia and Herzegovina is indicated in paragraph 13 of the report of the Secretary-General. Taking into account the observations referred to above, the Advisory Committee recommends approval of the Secretary-General's proposals.**